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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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## 1. COMPUTATION OF E.P.S. RATES

|    |  | K-5   | 6-8  | K-8          | 9-12        | TOTAL |
|----|--|-------|------|--------------|-------------|-------|
| 9  | ATTENDING PUPILS (APRIL 2011)                                  | 117   | 79   | 196          | 97          | 293   |
| 10 | ATTENDING PUPILS (OCTOBER 2011)                                | 108   | 76   | 184          | 90          | 274   |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 112.5 | 77.5 | 190.0 ( 67%) | 93.5 ( 33%) | 283.5 |

|    |                 | K-5         | 6-8         | 9-12        | = | E.P.S.<br>FTE | / | Actual<br>FTE | = | Ratio | X | EPS Tot<br>Salary | = | Elementary<br>Salary | Secondary<br>Salary |
|----|-----------------|-------------|-------------|-------------|---|---------------|---|---------------|---|-------|---|-------------------|---|----------------------|---------------------|
| A. | TEACHERS        | 6.6 (17:1)  | 4.8 (16:1)  | 6.2 (15:1)  | = | 17.6          | / | 19.5          | = | .90   | X | 825,650           | = | 497,867              | 245,218             |
| B. | GUIDANCE        | 0.4 (315:1) | 0.2 (315:1) | 0.4 (225:1) | = | 1.0           | / | 1.0           | = | 1.00  | X | 44,522            | = | 29,830               | 14,692              |
| C. | LIBRARIANS      | 0.2 (720:1) | 0.1 (720:1) | 0.1 (720:1) | = | 0.4           | / | 1.0           | = | .40   | X | 44,522            | = | 11,932               | 5,877               |
| D. | HEALTH          | 0.2 (720:1) | 0.1 (720:1) | 0.1 (720:1) | = | 0.4           | / | 1.0           | = | .40   | X | 45,845            | = | 12,286               | 6,052               |
| E. | EDUCATION TECHS | 1.3 (090:1) | 0.9 (090:1) | 0.4 (225:1) | = | 2.6           | / | 4.4           | = | .59   | X | 83,358            | = | 32,951               | 16,230              |
| F. | LIBRARY TECHS   | 0.3 (450:1) | 0.2 (450:1) | 0.2 (450:1) | = | 0.7           | / | 0.0           | = | .70   | X | 0                 | = | 6,712                | 3,306               |
| G. | CLERICAL        | 0.6 (180:1) | 0.4 (180:1) | 0.5 (180:1) | = | 1.5           | / | 2.7           | = | .56   | X | 81,868            | = | 30,717               | 15,129              |
| H. | SCHOOL ADMIN.   | 0.4 (275:1) | 0.3 (275:1) | 0.3 (284:1) | = | 1.0           | / | 2.0           | = | .50   | X | 142,218           | = | 47,643               | 23,466              |

| 13 | Other Support Costs (Per Pupil)  | K-8   | 9-12  |  | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day     | 37    | 37    |  | 7,030      | 3,460     |
| B. | Supplies and Equipment           | 346   | 478   |  | 65,740     | 44,693    |
| C. | Professional Development         | 59    | 59    |  | 11,210     | 5,517     |
| D. | Instructional Leadership Support | 24    | 24    |  | 4,560      | 2,244     |
| E. | Co- and Extra-Curricular Student | 34    | 114   |  | 6,460      | 10,659    |
| F. | System Administration/Support    | 220   | 220   |  | 41,800     | 20,570    |
| G. | Operations & Maintenance         | 1,013 | 1,204 |  | 192,470    | 112,574   |

| 14 | Salary Benefits                         | Percentage | Elementary | Secondary |
|----|---|------------|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00%     | 104,864    | 51,649    |
| B. | Education & Library Technicians         | 36.00%     | 14,279     | 7,033     |
| C. | Clerical                                | 29.00%     | 8,908      | 4,387     |
| D. | School Administrators                   | 14.00%     | 6,670      | 3,285     |

|    |   |         |         |
|----|---|---------|---------|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99) | -6,769  | -3,334  |
| 16 | Adjustment for Title I Revenues   | -38,382 | -18,904 |

|    |              |          |         |
|----|--------------|----------|---------|
| 17 | TOTALS       | 1088,777 | 573,802 |
| 18 | E.P.S. RATES | 5,730    | 6,137   |

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## A. OPERATING COST ALLOCATIONS

| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL |           |                |
|----|---|-------------|-------------|-------|-----------|----------------|
|    | APRIL 2009  | 193.0       | 89.0        | 282.0 |           |                |
|    | OCTOBER 2009  | 196.0       | 86.0        | 282.0 |           |                |
|    | APRIL 2010  | 192.0       | 85.0        | 277.0 |           |                |
|    | OCTOBER 2010  | 194.0       | 87.0        | 281.0 |           |                |
|    | APRIL 2011  | 193.0       | 88.0        | 281.0 |           |                |
|    | OCTOBER 2011  | 179.0       | 84.0        | 263.0 |           |                |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X     | SAU       |                |
|    |   | YEAR PUPILS | ENROLL. ADJ | X     | EPS RATES |                |
|    | K-8 PUPILS  | 186.0 +     | 5.16        | X     | 5,730.00  | = 1,095,346.80 |
|    | 9-12 PUPILS   | 86.0 +      | 0.50        | X     | 6,137.00  | = 530,850.50   |
|    | ADULT EDUC. COURSES AT .1                           | 0.3         |             | X     | 6,137.00  | = 1,841.10     |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000       |             | X     | 5,730.00  | = 0.00         |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 1.000       |             | X     | 6,137.00  | = 6,137.00     |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X     |           |                |
|    | K-8 DISADVANTAGED @ .4804                           | 89.4        | X .15       | X     | 5,730.00  | = 76,839.30    |
|    | 9-12 DISADVANTAGED @ .4804                          | 41.3        | X .15       | X     | 6,137.00  | = 38,018.72    |
|    | K-8 LIMITED ENGLISH PROF.                           | 45.0        | X .500      | X     | 5,730.00  | = 128,925.00   |
|    | 9-12 LIMITED ENGLISH PROF.                          | 17.0        | X .500      | X     | 6,137.00  | = 52,164.50    |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X     |           |                |
|    | K-8 STUDENT ASSESSMENT                              | 186.0       |             | X     | 43.00     | = 7,998.00     |
|    | 9-12 STUDENT ASSESSMENT                             | 86.0        |             | X     | 43.00     | = 3,698.00     |
|    | K-8 TECHNOLOGY RESOURCES                            | 186.0       |             | X     | 98.00     | = 18,228.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 86.0        |             | X     | 296.00    | = 25,456.00    |
|    | K-2 PUPILS  | 61.5        | X .10       | X     | 5,730.00  | = 35,239.50    |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |       |           |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |       |           | = 80,295.98    |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |       |           | = 0.00         |
|    | OPERATING ALLOCATION                                |             |             |       |           | 2,101,038.40   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |       |           | 2,038,007.24   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |       |           | 2,038,007.24   |

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## B. OTHER SUBSIDIZABLE COSTS

|    |  |           |   |         |   |              |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11                                     | 61,721.00 | X | 101.10% | = | 62,399.93    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |           |   |         |   | 243,146.00   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11                                  | 59,983.00 | X | 101.10% | = | 60,642.81    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |           |   |         |   | 179,050.97   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12                                     |           |   |         |   | 0.00         |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |           |   |         |   | 545,239.71   |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |           |   |         |   | 2,583,246.95 |

## C. DEBT SERVICE ALLOCATIONS

| 41  | DEBT SERVICE  | NAME OF PROJECT | PRINCIPAL | INTEREST |              |
|-----|---|-----------------|-----------|----------|--------------|
| 42  | TOTAL PRINCIPAL & INTEREST                              |                 | 0.00      | 0.00     | 0.00         |
| 43  | APPROVED LEASES FOR 2011-12 - RSU 33 / MSAD 33          |                 |           |          | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - RSU 33 / MSAD 33 |                 |           |          | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2010-11 - RSU 33 / MSAD 33     |                 |           |          | 0.00         |
| 47  | TOTAL DEBT SERVICE ALLOCATION                           |                 |           |          | 0.00         |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)       |                 |           |          | 2,583,246.95 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |  |        |                           |                       |                      | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION |                       |               |
|--|--|--------|---------------------------|-----------------------|----------------------|---------------------|-----------------------|-----------------------|---------------|
|  | AVG. CAL.<br>YEAR PUPILS   |        | OPERATING<br>ALLOCATION   | +                     | DEBT<br>ALLOCATION   | =                   | TOWN<br>ALLOCATION    |                       |               |
| FRENCHVILLE  | 165.0  | 61.22% | 1,581,463.78              |                       | 0.00                 |                     | 1,581,463.78          |                       |               |
| ST. AGATHA   | 104.5  | 38.78% | 1,001,783.17              |                       | 0.00                 |                     | 1,001,783.17          |                       |               |
| TOTAL  | 269.5  |        |                           |                       |                      |                     | 2,583,246.95          |                       |               |
|  |  |        | 2011 STATE<br>VALUATION X | MILL<br>EXPECTATION = | TOWN<br>CONTRIBUTION | OR                  | TOWN<br>ALLOCATION    |                       |               |
| FRENCHVILLE  |  |        | 49,500,000                | 7.800                 | 386,100.00           |                     | 1,581,463.78          | 386,100.00            | 43.69% 7.80M  |
| ST. AGATHA   |  |        | 63,800,000                | 7.800                 | 497,640.00           |                     | 1,001,783.17          | 497,640.00            | 56.31% 7.80M  |
| TOTAL  |  |        | 113,300,000               |                       | 883,740.00           |                     | 2,583,246.95          | 883,740.00            | 100.00% 7.80M |
| E. TOTALS AND ADJUSTMENTS                            |  |        |                           |                       |                      | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |               |
| 49   | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              |        |                           |                       |                      | 2,583,246.95        | 883,740.00            | 1,699,506.95          |               |
| 50   | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           |        |                           |                       |                      | 2,583,246.95        | 883,740.00            | 1,699,506.95          |               |
| 51   | PLUS AUDIT ADJUSTMENTS   |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 52   | LESS AUDIT ADJUSTMENTS   |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 53   | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION                        |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 54   | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%                      |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 55   | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT                             |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 56   | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT                                     |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 59A  | MINIMUM TEACHER SALARY ADJUSTMENT  |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 59B  | REGIONALIZATION AND EFFICIENCY ASSISTANCE                                    |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 59D  | BUS REFURBISHING ADJUSTMENT  |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 59E  | LESS MAINECARE SEED - PRIVATE  |        |                           |                       |                      |                     |                       | 0.00                  |               |
| 59E  | LESS MAINECARE SEED - PUBLIC   |        |                           |                       |                      |                     |                       | 413.28                |               |
| 60   | A D J U S T E D S T A T E C O N T R I B U T I O N                            |        |                           |                       |                      |                     |                       | 1,699,093.67          |               |
| 61   | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |        |                           |                       |                      | LOCAL SHARE % =     | 34.21%                | STATE SHARE % =       | 65.79%        |
| 62   | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |        |                           |                       |                      | LOCAL SHARE % =     | 34.23%                | STATE SHARE % =       | 65.77%        |
| 63   | FYI: 100% E.P.S. TOTAL ALLOCATION  |        |                           |                       |                      | 2,646,278.11        |                       |                       |               |

**Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13**

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY      | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July      | 141,591.13   | 142,664.16   | 0.00         | 0.00         |
| August    | 141,591.13   | 142,664.16   | 0.00         | 0.00         |
| September | 141,591.13   | 142,664.16   | 0.00         | 0.00         |
| October   | 141,591.13   | 142,664.16   | 0.00         | 0.00         |
| November  | 141,591.13   | 142,664.16   | 0.00         | 0.00         |
| December  | 141,591.13   | 142,664.16   | 0.00         | 0.00         |
| January   | 141,591.13   | 142,664.16   | 0.00         | 0.00         |
| February  | 141,591.13   | 142,664.16   | 0.00         | 0.00         |
| March     | 141,591.13   | 139,548.41   | 0.00         | 0.00         |
| April     | 141,591.13   | 0.00         | 0.00         | 0.00         |
| May       | 141,591.13   | 0.00         | 0.00         | 0.00         |
| June      | 141,591.24   | 0.00         | 0.00         | 0.00         |
| Total     | 1,699,093.67 | 1,280,861.69 | 0.00         | 0.00         |